

Article - Tax - General

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§5–201.

(a) A person who holds a Class E, F, or G alcoholic beverage license shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

(1) on or before the 25th day of the month that follows the month in which the person sells any alcoholic beverage within the boundaries of the State; and

(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the licensee does not sell any alcoholic beverages in the State.

(b) (1) Each manufacturer and each wholesaler shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

(i) except as provided in paragraph (2) of this subsection, on or before the 10th day of the month that follows the month in which:

1. the manufacturer or wholesaler sells or delivers any alcoholic beverage in the State;

2. a manufacturer that brews malt beverages, under a Class 6 pub–brewery license, transfers the malt beverages for consumption on the restaurant premises in accordance with federal alcohol tax laws and regulations; or

3. a manufacturer that brews malt beverages, under a Class 7 micro–brewery license, transfers the malt beverages for consumption off the micro–brewery licensed premises in accordance with federal alcohol tax laws and regulations; and

(ii) if the Comptroller so specifies, by regulation, on other dates for each month in which the manufacturer or wholesaler does not sell, deliver, or transfer any alcoholic beverage in the State.

(2) (i) Subject to subparagraph (ii) of this paragraph, the Comptroller may, by regulation, establish dates for filing the alcoholic beverage tax returns required under this subsection.

(ii) Any filing date established under subparagraph (i) of this paragraph shall be at least 5 days later than the day specified for filing a return under paragraph (1)(i) of this subsection.

(c) A nonresident dealer shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

(1) on or before the 15th day of the month that follows the month in which the nonresident dealer delivers beer into the State; and

(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the nonresident dealer does not deliver beer into the State.

(d) A person who is a direct wine shipper shall file with the Office of the Comptroller a quarterly tax return.

(e) A resident dealer shall complete, under oath, and file with the Comptroller an alcoholic beverage tax return:

(1) on or before the 15th day of the month that follows the month in which the resident dealer delivers beer into the State; and

(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the resident dealer does not deliver beer into the State.

(f) On or before January 1, 2018, the Comptroller shall develop and implement procedures for the electronic filing of the alcoholic beverage tax returns required to be filed under this section.

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